

**PARISH OF UNION,
STATE OF LOUISIANA
CERTAIN FINANCIAL AND STATISTICAL DATA**

Population of the Parish

The population growth trend of the Parish of Union is as follows:

YEAR	PARISH POPULATION	STATE POPULATION
1950	19,141	2,683,516
1960	17,624	3,257,022
1970	18,447	3,644,637
1980	21,167	4,205,900
1990	20,690	4,219,973
1991	20,814	4,251,560
1992	21,115	4,287,195
1993	21,020	4,295,477
1994	21,257	4,315,085
1995	21,562	4,339,352
1996	21,672	4,350,579
1997	21,727	4,351,769
1998	22,020	4,368,967

Sources: US Census; Louisiana Tech University, January, 1999.

Population of Municipalities

The population growth trends of the municipalities in the Parish of Union are as follows:

YEAR	BERNICE	DOWNS VILLE	FARMER VILLE	JUNCTION CITY	LILLIE	MARION	SPEARS VILLE
1960	1,641		2,727	501		685	
1970	1,794		3,416	574	160	796	197
1980	1,956	157	3,768	608	172	989	181
1990	1,543	39	3,334	630	145	775	132
1991	1,554	82	3,340	645	145	775	132
1992	1,703	82	3,469	653	145	775	131
1993	1,694	82	3,476	642	145	775	137
1994	1,730	82	3,568	642	145	775	141
1995	1,738	82	3,561	663	145	775	141
1996	1,698	82	3,561	648	145	775	145
1997	1,681	83	3,561	647	145	775	141
1998	1,682	83	3,692	648	145	773	146

Sources: US Census; Louisiana Tech University, January, 1999.

ECONOMIC INDICATORS

Personal Income

The Bureau of Economic Analysis of the US Department of Commerce publishes personal income data. The most recent revised per capita income figures for the Parish, Louisiana and the United States are as follows:

YEAR	PARISH	LOUISIANA	UNITED STATES
1990	\$12,291	\$14,281	\$18,666
1991	\$12,752	\$15,079	\$19,201
1992	\$13,726	\$15,817	\$20,137
1993	\$15,311	\$17,133	\$21,220
1994	\$16,562	\$18,086	\$22,056
1995	\$16,872	\$18,826	\$23,059
1996	\$18,109	\$19,609	\$24,164
1997	\$17,847	\$20,458	\$25,288

Source: US Department of Commerce, Bureau of Economic Analysis, October, 1998.

Retail Sales

According to the *Survey of Buying Power*, estimated retail sales by category in Union Parish were as follows:

(In Thousands)

Year	Total Retail Sales	Food	Eat/Drink	Gen Mdse	Furn/Appl	Auto
1991	\$66,772	\$25,290	\$1,947	\$10,113	\$300	\$13,413
1992	\$69,936	\$25,403	\$1,857	\$12,270	\$366	\$14,217
1993	\$73,390	\$25,748	\$1,974	\$13,418	\$365	\$16,111
1994	\$97,901	\$25,354	\$4,227	\$8,726	\$485	\$34,988
1995	\$105,869	\$23,496	\$5,255	\$9,480	\$621	\$38,979
1996	\$116,663	\$26,787	\$6,013	\$11,748	\$701	\$42,603
1997	\$120,049	\$31,484	\$6,616	\$11,215	\$613	\$39,262

(Note: The retail sales statistics in the 1995 edition of the *Survey of Buying Power*, which lists data for 1994, are based on newly published benchmark data from the 1992 Census of Retail Trade (CRT). Prior to this year, retail figures reported in the Survey were based on data from the 1987 Census [unlike the general Census, the CRT is conducted in five year intervals]. Whenever such an adjustment is made, trends in lines that fall across benchmark year are often skewed, a fact readers should keep in mind when comparing retail sales figures for 1994 and thereafter to those from prior years.

Source: Sales and Marketing Management, Survey of Buying Power, August, 1998.

SALES TAXES

Sales Taxes Levied in the Parish

The following is a summary, by area, of sales and use tax rates levied within the Parish of Union as of 12/31/98.

Entity/Area	Parish-Wide Tax	Municipal Tax	Total Local Tax	State Tax	Total Sales Tax
UNION PARISH	2.5		2.5	4	6.5
BERNICE	2.5	2	4.5	4	8.5
FARMERVILLE	2.5	1	3.5	4	7.5
JUNCTION CITY	2.5	1	3.5	4	7.5
MARION	2.5	1	3.5	4	7.5

Source: Louisiana Department of Revenue and Taxation, Sales Tax Division, January, 1999.

Taxable Sales

Sales and use taxes are levied by various entities at various rates throughout the Parish. The following figures represent the tax base of a broad-based sales and use tax levied on a parishwide basis.

<i>(In Thousands)</i>					
Month	1994	1995	1996	1997	1998
January	\$10,993	\$12,103	\$10,032	\$14,119	\$11,909
February	\$8,324	\$8,269	\$8,494	\$10,396	\$10,859
March	\$7,437	\$11,052	\$13,489	\$9,468	\$9,591
April	\$11,028	\$11,940	\$10,775	\$10,333	\$16,186
May	\$8,954	\$10,005	\$14,278	\$8,632	\$12,231
June	\$9,588	\$12,077	\$10,522	\$14,995	\$12,282
July	\$9,083	\$12,819	\$13,164	\$12,899	\$16,065
August	\$9,083	\$10,432	\$6,683	\$9,984	\$14,504
September	\$9,855	\$10,645	\$16,660	\$11,559	\$12,163
October	\$9,915	\$11,269	\$13,121	\$15,478	\$16,767
November	\$8,307	\$9,981	\$11,121	\$11,341	\$12,994
December	\$9,401	\$10,596	\$10,326	\$10,231	\$11,052
Annual Total	\$111,968	\$131,188	\$138,666	\$139,434	\$156,601

Source: Oakland Econometrics.

PROPERTY TAXES

Assessed Valuation of the Parish

The recent trend in the assessed valuation of property throughout the Parish of Union is as follows:

Year	Taxable Assessed Valuation	Homestead Exemptions	Total Assessed Valuation
1990	\$45,704,840	\$19,016,280	\$64,721,120
1991	\$45,364,970	\$19,358,540	\$64,723,510
1992	\$47,435,760	\$19,380,480	\$66,816,240
1993	\$50,574,700	\$19,457,660	\$70,032,360
1994	\$50,656,740	\$20,207,840	\$70,864,580
1995	\$51,255,230	\$20,565,510	\$71,820,740
1996	\$56,476,770	\$21,419,740	\$77,896,510
1997	\$58,242,630	\$22,338,030	\$80,580,660
1998	\$58,138,870	\$22,972,100	\$81,110,970

Source: Union Parish Assessor's Office.

A breakdown of the assessed valuation of the Parish by classification of property is as follows:

Year	Real Estate	Personal Property	Public Service
1990	\$36,254,420	\$17,452,190	\$11,014,510
1991	\$35,857,060	\$17,846,490	\$11,019,960
1992	\$36,696,650	\$18,622,160	\$11,497,430
1993	\$37,184,940	\$20,798,590	\$12,048,830
1994	\$38,987,870	\$20,292,510	\$11,584,200
1995	\$38,559,050	\$20,959,330	\$12,302,360
1996	\$42,205,740	\$22,950,890	\$12,739,880
1997	\$43,619,520	\$23,998,600	\$12,962,540
1998	\$44,733,410	\$23,683,360	\$12,694,100

Millage Rates

The recent trend in the aggregate ad valorem tax rates (in mills) levied on a parishwide basis by various entities within the boundaries of the Parish of Union follows:

Year	Millage
1990	47.94
1991	46.71
1992	46.40
1993	46.45
1994	46.45
1995	46.45
1996	43.00
1997	45.04
1998	42.90

Sources: Louisiana Tax Commission and Union Parish Assessor's Office.

Leading Taxpayers

The ten largest property taxpayers of the Parish of Union in 1998 and their assessed valuation are as follows:

TAXPAYER	ASSESSED VALUATION
1. PLUM CREEK TIMBER CO., INC.	\$3,174,620
2. ENTERGY LA., INC.	\$2,741,030
3. CENTURYTEL	\$2,246,180
4. NORAM ENERGY CORP.	\$1,771,920
5. BEL SOUTH TELECOMMUNICATIONS INC.	\$1,766,390
6. CLAIBORNE ELECTRIC	\$1,635,630
7. COHO FAIRBANKS GATHERING	\$1,472,700
8. WILLIMETTE INDUSTRIES, INC.	\$1,381,330
9. FIRST UNITED BANK	\$1,192,830
10. COHO LOUISIANA GATHERING CO.	\$1,123,920

Source: Union Parish Assessor's Office.

SCHOOL STATISTICS

Enrollment

The recent trends in public school registration, average daily membership and average daily attendance in the Union Parish school system are as follows:

REGISTRATION	1994-95	1995-96	1996-97	1997-98
AVERAGE DAILY ATTENDANCE	3,724	3,598	3,588	3,568
AVERAGE DAILY MEMBERSHIP	3,896	3,860	3,646	3,822
PUBLIC	3,902	3,999	3,914	3,900

"Average Daily Attendance" reflects the average daily attendance of member public school students during the session. "Average Daily Membership" reflects the average daily count of public school students registered during the session. "Public" reflects the count of public school students registered on the first day of the school year, including pre-kindergarten.

Expenditures

Expenditure trends for the Union Parish School Board are as follows:

EXPENDITURES	1994-95	1995-96	1996-97	1997-98
MEAN TEACHER SALARY	\$22,544	\$22,899	\$25,075	\$25,221
CURRENT EXPEN PER STUDENT	\$3,694	\$3,529	\$3,836	\$4,061
CAPITAL OUTLAY	\$864,995	\$106,866	\$29,510	\$1,036,151
DEBT SERVICE	\$642,315	\$816,333	\$531,885	\$597,829
CURRENT EXPENDITURES	\$14,391,767	\$14,175,425	\$14,791,883	\$15,750,105

Source: Louisiana Department of Education.